

**LEVY RATES FOR THE COUNTY AND CITIES IN  
DODDRIDGE COUNTY**

FISCAL YEAR ENDING JUNE 30, 2011

(RATES OF LEVY IN CENTS PER \$100 VALUATION)

	CLASS 1	CLASS 2	CLASS 3 & 4
<b>RURAL DISTRICT RATES</b>			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	12.75	25.50	51.00
COUNTY BONDS	-	-	-
COUNTY EXCESS LEVY			
1. Library/Health/WVU/Parks	2.71	5.42	10.84
2. Fire & EMS	1.35	2.70	5.40
3. Name	-	-	-
4. Name	-	-	-
5. Name	-	-	-
6. Name	-	-	-
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL PERMANENT IMPROVEMENT	-	-	-
SCHOOL BONDS	5.33	10.66	21.32
SCHOOL EXCESS	22.95	45.90	91.80
<b>Total Rural District Rates</b>			
<b>( State, County and School Rates)</b>	<b>64.74</b>	<b>129.48</b>	<b>258.96</b>

**MUNICIPAL RATES**

<b>WEST UNION</b>			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL BONDS	-	-	-
MUNICIPAL EXCESS LEVY I	-	-	-
MUNICIPAL EXCESS LEVY II	-	-	-
<b>Total Rural District and Municipal Rates</b>	<b>77.24</b>	<b>154.48</b>	<b>308.96</b>

**DODDRIDGE COUNTY**  
**Assessment and Levies**  
**2010-2011**

**DODDRIDGE COUNTY**  
**LEVY PAGE**  
**REGULAR CURRENT EXPENSE LEVY**  
**2010-2011**

<b>Current Year</b>	<b>Column E</b>		<b>Taxes Levied</b>
	<b>Certificate of Valuation</b>	<b>Levy</b>	
	<b>Assessed Value for Tax Purposes</b>	<b>Rate/\$100</b>	
<b>Class I</b>			
Personal Property	\$ 0	12.75	\$ 0
Public Utility	0		0
<b>Total Class I</b>	<u>\$ 0</u>		<u>\$ 0</u>
<b>Class II</b>			
Real Estate	\$ 115,041,210	25.50	\$ 293,355
Personal Property	1,397,628		3,564
<b>Total Class II</b>	<u>\$ 116,438,838</u>		<u>\$ 296,919</u>
<b>Class III</b>			
Real Estate	\$ 50,766,790	51.00	\$ 258,911
Personal Property	230,625,021		1,176,188
Public Utility	50,644,574		258,287
<b>Total Class III</b>	<u>\$ 332,036,385</u>		<u>\$ 1,693,386</u>
<b>Class IV</b>			
Real Estate	\$ 4,264,320	51.00	\$ 21,748
Personal Property	2,690,492		13,722
Public Utility	2,100,876		10,714
<b>Total Class IV</b>	<u>\$ 9,055,688</u>		<u>\$ 46,184</u>
<b>Total Value &amp; Projected Revenue</b>	<u><u>\$ 457,530,911</u></u>		<u><u>\$ 2,036,489</u></u>
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	142,554
Less Tax Discounts		2.00%	37,879
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
<b>Total Projected Property Tax Collection</b>			<u><u>1,856,056</u></u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	37,121
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)			<u><u>\$ 1,818,935</u></u>

# DODDRIDGE COUNTY

## CALCULATING REDUCED LEVY RATE

### 2010-2011

CLASS	ROLL BACK VALUE (Column E)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ <u>0</u>	X	0.01	=	\$ <u>0</u>
Class 2	<u>115,931,418</u>	X	0.02	=	<u>2,318,628</u>
Class 3	<u>296,464,401</u>	X	0.04	=	<u>11,858,576</u>
Class 4	<u>8,922,041</u>	X	0.04	=	<u>356,882</u>
<b>Total All Classes</b>	<b>\$ <u>421,317,860</u></b>		<b>(Total WAV)</b>		<b>\$ <u>14,534,086</u></b>

Previous year's projected revenue X 101% + % for Assessor: 2.00%  
 \$ 1,798,840 103.00% % \$ 1,852,805

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**  
 (use 4 decimal places here) \$ 0.1275

The result of this division is then multiplied x 100 (use 2 decimal places here)  
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 12.75

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

<b>Class 1 Rate</b>	<u>12.75</u> ¢	X 2	=	<b>Class 2 Rate:</b> <u>25.50</u>
<b>Class 1 Rate</b>	<u>12.75</u> ¢	X 4	=	<b>Class 3 &amp; 4 Rate:</b> <u>51.00</u>

**DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** **0.1275**

**DODDRIDGE COUNTY**  
**EXCESS LEVY PAGE**  
**Library/Health/WVU/Parks**  
**2010-2011**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Levy Taxes Levied
<b>Current Year</b>			
<b>Class I</b>			
Personal Property	\$ 0	2.705	\$ 0
Public Utility	0		0
<b>Total Class I</b>	<u>\$ 0</u>		<u>\$ 0</u>
<b>Class II</b>			
Real Estate	\$ 115,041,210	5.41	\$ 62,237
Personal Property	1,397,628		756
<b>Total Class II</b>	<u>\$ 116,438,838</u>		<u>\$ 62,993</u>
<b>Class III</b>			
Real Estate	\$ 50,766,790	10.82	\$ 54,930
Personal Property	230,625,021		249,536
Public Utility	50,644,574		54,797
<b>Total Class III</b>	<u>\$ 332,036,385</u>		<u>\$ 359,263</u>
<b>Class IV</b>			
Real Estate	\$ 4,264,320	10.82	\$ 4,614
Personal Property	2,690,492		2,911
Public Utility	2,100,876		2,273
<b>Total Class IV</b>	<u>\$ 9,055,688</u>		<u>\$ 9,798</u>
<b>Total Value &amp; Projected Revenue</b>	<u>\$ 457,530,911</u>		<u>432,054</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00% . . . . .	<u>30,244</u>
Less Tax Discounts		2.00% . . . . .	<u>8,036</u>
<b>Net Amount to be Raised by Levy For Budget Purposes:</b>		. . . . .	<u><b>393,774</b></u>

PLEASE CHECK ONE: THE EXCESS LEVY IS:

- ☐ NOT INCLUDED IN GENERAL FUND  
☐ INCLUDED IN GENERAL FUND

IF EXCESS LEVY IS INCLUDED IN GENERAL FUND,  
REPORT THIS TOTAL ON PAGE 4 IN ACCOUNT # 301-90:

\$

**DODDRIDGE COUNTY**  
**EXCESS LEVY PAGE**  
**Fire & EMS**  
**2010-2011**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Levy Taxes Levied
<b>Current Year</b>			
<b>Class I</b>			
Personal Property	\$ 0	1.35	\$ 0
Public Utility	0		0
<b>Total Class I</b>	<u>\$ 0</u>		<u>\$ 0</u>
<b>Class II</b>			
Real Estate	\$ 115,041,210	2.70	\$ 31,061
Personal Property	1,397,628		377
<b>Total Class II</b>	<u>\$ 116,438,838</u>		<u>\$ 31,438</u>
<b>Class III</b>			
Real Estate	\$ 50,766,790	5.40	\$ 27,414
Personal Property	230,625,021		124,538
Public Utility	50,644,574		27,348
<b>Total Class III</b>	<u>\$ 332,036,385</u>		<u>\$ 179,300</u>
<b>Class IV</b>			
Real Estate	\$ 4,264,320	5.40	\$ 2,303
Personal Property	2,690,492		1,453
Public Utility	2,100,876		1,134
<b>Total Class IV</b>	<u>\$ 9,055,688</u>		<u>\$ 4,890</u>
<b>Total Value &amp; Projected Revenue</b>	<u>\$ 457,530,911</u>		<u>215,628</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00% . . . .	<u>15,094</u>
Less Tax Discounts		2.00% . . . .	<u>4,011</u>
<b>Net Amount to be Raised by Levy For Budget Purposes:</b>		. . . . .	<u><b>196,523</b></u>

PLEASE CHECK ONE: THE EXCESS LEVY IS:

- ☐ NOT INCLUDED IN GENERAL FUND  
☐ INCLUDED IN GENERAL FUND

IF EXCESS LEVY IS INCLUDED IN GENERAL FUND,  
REPORT THIS TOTAL ON PAGE 4 IN ACCOUNT # 301-90:

\$

**DODDRIDGE COUNTY SCHOOL BOARD**  
**LEVY PAGE**  
**REGULAR CURRENT EXPENSE LEVY**  
**2010-2011**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Levy Taxes Levied
<b>Current Year</b>			
<b>Class I</b>			
<b>Personal Property</b>	\$ 0	19.40	\$ 0
<b>Public Utility</b>	0		0
<b>Total Class I</b>	\$ 0		\$ 0
<b>Class II</b>			
<b>Real Estate</b>	\$ 115,041,210	38.80	\$ 446,360
<b>Personal Property</b>	1,397,628		5,423
<b>Total Class II</b>	\$ 116,438,838		\$ 451,783
<b>Class III</b>			
<b>Real Estate</b>	\$ 50,766,790	77.60	\$ 393,950
<b>Personal Property</b>	230,625,021		1,789,650
<b>Public Utility</b>	50,644,574		393,002
<b>Total Class III</b>	\$ 332,036,385		\$ 2,576,602
<b>Class IV</b>			
<b>Real Estate</b>	\$ 4,264,320	77.60	\$ 33,091
<b>Personal Property</b>	2,690,492		20,878
<b>Public Utility</b>	2,100,876		16,303
<b>Total Class IV</b>	\$ 9,055,688		\$ 70,272
<b>Total Value &amp; Projected Revenue</b>	\$ 457,530,911		\$ 3,098,657
Less Delinquencies, Exonerations & Uncollectable Taxes		4.00%	123,946
Less Tax Discounts		1.00%	29,747
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
<b>Total Projected Property Tax Collection</b>			<b>2,944,964</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	58,899
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)			<b>2,886,065</b>





# DODDRIDGE COUNTY SCHOOL BOARD

## EXCESS LEVY PAGE

**2010-2011**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Levy Taxes Levied
<b>Current Year</b>			
<b>Class I</b>			
Personal Property	\$ _____ 0	<b>22.95</b>	\$ _____ 0
Public Utility	_____ 0		_____ 0
<b>Total Class I</b>	<b>\$ _____ 0</b>		<b>\$ _____ 0</b>
 <b>Class II</b>			
Real Estate	\$ _____ 115,041,210	45.90	\$ _____ 528,039
Personal Property	_____ 1,397,628		_____ 6,415
<b>Total Class II</b>	<b>\$ _____ 116,438,838</b>		<b>\$ _____ 534,454</b>
 <b>Class III</b>			
Real Estate	\$ _____ 50,766,790	91.80	\$ _____ 466,039
Personal Property	_____ 230,625,021		_____ 2,117,138
Public Utility	_____ 50,644,574		_____ 464,917
<b>Total Class III</b>	<b>\$ _____ 332,036,385</b>		<b>\$ _____ 3,048,094</b>
 <b>Class IV</b>			
Real Estate	\$ _____ 4,264,320	91.80	\$ _____ 39,146
Personal Property	_____ 2,690,492		_____ 24,699
Public Utility	_____ 2,100,876		_____ 19,286
<b>Total Class IV</b>	<b>\$ _____ 9,055,688</b>		<b>\$ _____ 83,131</b>
 <b>Total Value &amp; Projected Revenue</b>	 <b>\$ _____ 457,530,911</b>		 <b>_____ 3,665,679</b>
 Less Delinquencies, Exonerations & Uncollectable Taxes		4.00% . . . . .	_____ 146,627
 Less Tax Discounts		1.00% . . . . .	_____ 35,191
 <b>Net Amount to be Raised by Levy For Budget Purposes:</b>		 . . . . .	 <b>_____ 3,483,861</b>
 <b>PLEASE CHECK ONE: THE EXCESS LEVY IS:</b>			
		<input type="checkbox"/>	NOT INCLUDED IN GENERAL FUND
		<input type="checkbox"/>	INCLUDED IN GENERAL FUND
 <b>IF EXCESS LEVY IS INCLUDED IN GENERAL FUND,</b>			
<b>REPORT THIS TOTAL ON PAGE 4 IN ACCOUNT # 301-90:</b>			
			\$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; vertical-align: middle;"></span>

# DODDRIDGE COUNTY SCHOOL BOARD

## BOND LEVY PAGE

**2010-2011**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<b>Current Year</b>			
<b>Class I</b>			
Personal Property	\$ 0	5.33	\$ 0
Public Utility	0		0
<b>Total Class I</b>	\$ 0		\$ 0
 <b>Class II</b>			
Real Estate	\$ 115,041,210	10.66	\$ 122,634
Personal Property	1,397,628		1,490
<b>Total Class II</b>	\$ 116,438,838		\$ 124,124
 <b>Class III</b>			
Real Estate	\$ 50,766,790	21.32	\$ 108,235
Personal Property	230,625,021		491,693
Public Utility	50,644,574		107,974
<b>Total Class III</b>	\$ 332,036,385		\$ 707,902
 <b>Class IV</b>			
Real Estate	\$ 4,264,320	21.32	\$ 9,092
Personal Property	2,690,492		5,736
Public Utility	2,100,876		4,479
<b>Total Class IV</b>	\$ 9,055,688		\$ 19,307
 <b>Total Value &amp; Projected Revenue</b>	 \$ 457,530,911		 851,333
 Less Delinquencies, Exonerations & Uncollectable Taxes		9.10% . . . .	77,471
 Less Tax Discounts		. . . . .	0
 <b>Net Amount to be Raised by Levy For Budget Purposes:</b>		. . . . .	<b>773,862</b>
 <b>PLEASE CHECK ONE: THE EXCESS LEVY IS:</b>			
		<input type="checkbox"/> NOT INCLUDED IN GENERAL FUND <input type="checkbox"/> INCLUDED IN GENERAL FUND	
 <b>IF EXCESS LEVY IS INCLUDED IN GENERAL FUND,</b>			
<b>REPORT THIS TOTAL ON PAGE 4 IN ACCOUNT # 301-90:</b>			
			\$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; vertical-align: middle;"></span>

**WEST UNION**  
**LEVY PAGE**  
**REGULAR CURRENT EXPENSE LEVY**  
**2010-2011**

Current Year	Column E	Levy	Taxes
	Certificate of Valuation Assessed Value for Tax Purposes		
Class I		Rate/\$100	Levied
Personal Property	\$ 0	12.50	\$ 0
Public Utility	0		0
<b>Total Class I</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>Class II</b>			
Real Estate	\$ 5,979,220	25.00	\$ 14,948
Personal Property	48,220		121
<b>Total Class II</b>	<b>\$ 6,027,440</b>		<b>\$ 15,069</b>
<b>Class IV</b>			
Real Estate	\$ 4,264,320	50.00	\$ 21,322
Personal Property	2,690,492		13,452
Public Utility	2,100,876		10,504
<b>Total Class IV</b>	<b>\$ 9,055,688</b>		<b>\$ 45,278</b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 15,083,128</b>		<b>\$ 60,347</b>
Less Delinquencies, Exonerations, & Uncollectable Taxes:		5.00%	3,017
Less Tax Discounts		2.00%	1,147
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
<b>Total Projected Property Tax Collection</b>			<b>56,183</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	1,124
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)			<b>\$ 55,059</b>

# WEST UNION CALCULATING REDUCED LEVY RATE 2010-2011

CLASS	Column E Roll Back Value	Weighting	Weighted Assessed Value
Class 1	\$ <u>0</u> X	0.01 =	\$ <u>0</u>
Class 2	<u>5,989,468</u> X	0.02 =	<u>119,789</u>
Class 3	<u>0</u> X	0.04 =	<u>0</u>
Class 4	<u>8,922,041</u> X	0.04 =	<u>356,882</u>
<b>Total All Classes</b>	<b>\$ <u><u>14,911,509</u></u></b>	<b>(Total WAV)</b>	<b>\$ <u><u>476,671</u></u></b>

Previous year's projected revenue X 101% + % for Assessor: 2.00%  
 \$ 58,467 103.00% % \$ 60,221

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**  
 (use 4 decimal places here) \$ 0.1250

The result of this division is then multiplied x 100 (use 2 decimal places here)  
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 12.50

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

**Class 1 Rate** 12.50 ¢ X 2 = Class 2 Rate:  
25.00

**Class 1 Rate** 12.50 ¢ X 4 = Class 3 & 4 Rate:  
50.00

**DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE**

**0.1263**

# DODDRIDGE COUNTY

## Assessor's Valuation Fund Budget Projections

### FY 2011-2012

Report Date:

#### DODDRIDGE COUNTY COUNTY COMMISSION

	2010-2011 Budget	Levy Rate	Taxes Levied
Class I	0	12.75	0
Class II	116,438,838	25.50	296,919
Class III	332,036,385	51.00	1,693,386
Class IV	9,055,688	51.00	46,184
<b>Total</b>	<b>457,530,911</b>		<b>2,036,489</b>
Less uncollectables 7%			<u>142,554</u>
Projected tax collection			<u>1,893,935</u>

**2% Assessor's Valuation Fund**

**37,879**

#### DODDRIDGE COUNTY SCHOOL BOARD

	2010-2011 Budget	Levy Rate	Taxes Levied
Class I	0	19.40	0
Class II	116,438,838	38.80	451,783
Class III	332,036,385	77.60	2,576,602
Class IV	9,055,688	77.60	70,272
<b>Total</b>	<b>457,530,911</b>		<b>3,098,657</b>
Less uncollectables 7%			<u>216,906</u>
Projected tax collection			<u>2,881,751</u>

**2% Assessor's Valuation Fund**

**57,635**

## Assessor's Valuation Fund Budget Projections FY 2011-2012

Report Date:

### WEST UNION

	2010-2011 Budget	Levy Rate	Taxes Levied
Class I	0	12.50	0
Class II	6,027,440	25.00	15,069
Class IV	9,055,688	50.00	45,278
Total	15,083,128		60,347
Less uncollectables 7%			<u>4,224</u>
Projected tax collection			<u>56,123</u>
2% Assessor's Valuation Fund			1,122
TOTAL CO. COMMISSION, BOARD & MUNICIPALITIES			<u><u>96,636</u></u>